

REVENUE SECRETARIAT

Notification No. RD 49 EST 67.

Bangalore, dated 13th September 1976.

G. S. R. 307.—In exercise of the powers conferred by Section 68 of the Karnataka Stamp Act, 1957 (Karnataka Act 34 of 1957) the Government of Karnataka hereby makes the following rules further to amend the Karnataka Stamp Rules, 1959, namely :—

1. Title and commencement 4 :— (1) These rules may be called the Karnataka Stamp (Amendment) Rules, 1976.

(2) They shall come into force at once.

2. Amendment of rule 4 :— In Rule 4 of the Karnataka Stamp Rules, 1958 (hereinafter referred to as the said Rules), in sub-rule (3), for the words “ or from a licensed Vendor in Karnataka State appointment under the Orders of the Deputy Commissioner or other officer duly empowered in that behalf ”, the words “ or from a person who has been granted a licence under these rules ” shall be substituted.

3. Insertion of new rule 6A :—After rule 6 of the said rules the following rule shall be inserted, namely :—

“**6A. Issue of paper bearing impressed stamps :—**(1) When an application for issue of a sheet of paper bearing an impressed stamp of a particular value is made to the Treasury Officer or to a licensee the Treasury Officer or the licensee shall, where possible issue a single sheet bearing an impressed stamp of that value. If such a sheet is not available, the minimum number of such sheets required to make up the requisite value only shall be issued. In such cases, the Treasury Officer or the licensee shall certify on each such sheet that the required value of such sheet is not available and that only the minimum numbers of such sheets required have been issued.

(2) Where the value of such sheet applied for is higher than the highest value of such sheet which the licensee is licensed to sell, the licensee shall not sell such sheets of lesser value to the extent of the required value”.

4. Insertion of new Chapter IIIA and rules 14A to 14I.—After Chapter III of the said rules, the following Chapter and rules shall be inserted, namely :—

“CHAPTER—III.

LICENCES

14A. Sale of Stamps and Stamped papers :—Stamps and Stamped paper shall be sold at all Treasuries in the State and by such persons only as are granted Licence under these rules :

14B. Treasury Officers to be *ex-officio* stamp vendors :—(1) The Treasury Officer of each Treasury shall be an *Ex-Officio* Stamp Vendor.

(2) No *Ex-Officio* Stamp Vendor shall purchase stamps at a discount for sale on his own account to the public.

14C. Authority to grant licences:—The Assistant Commissioner incharge of a Revenue Sub-Division (herein after referred to as the Licensing Authority) shall be the authority within his jurisdiction to grant licences under these rules.

14D. Grant of licence:—(1) Any person desirous of obtaining a licence shall make an application in the form prescribed in Appendix BB. in writing to the Licensing Authority within whose jurisdiction he intends carrying on the business. The Licensing Authority may grant a licence in the form prescribed in Appendix BC, if he is satisfied that the applicant is competent to discharge the functions satisfactorily and with due diligence. Every such licence shall specify the name of the licensee, the description of the stamps and the stamped papers which he may sell, the place at which it shall be sold and such other matters as may be considered necessary by the Licensing Authority.

(2) Any person aggrieved by an Order of the Licensing Authority refusing to grant a licence, may, within thirty days from the date of such order appeal to the Deputy Commissioner.

(3) Every Licence granted shall expire on the last day of the financial year in respect of which it is granted.

*Explanation:—*For the purpose of this sub-rule 'Financial Year' means the year commencing on the first day of April.

(4) An application for renewal of a licence shall be made in the prescribed form in Appendix BB to the Licensing Authority two months before the date of expiry of the licence.

14E. Suspension or cancellation of licence:—(1) The Licensing Authority may, pending enquiry into alleged contravention of any of the rules by a licensee, suspend his licence.

(2) The licensing Authority may for contravention of any of these rules and for reasons to be recorded in writing, by order cancel a licence:

Provided that no such order shall be made without giving the licensee a reasonable opportunity of being heard.

(3) Any person aggrieved by an Order under sub-rule (2) may, within thirty days from the date of such order appeal to the Deputy Commissioner.

14F. Duties of licensee:—(2) A Licensee shall not sell stamps or stamped papers of any description or at any place, other than the stamps or stamped papers of the description and the place specified in his licence.

(2) No licensee shall sell any stamp the use of which has been ordered to be discontinued by a competent authority.

(3) A licensee shall not obtain the stamp or stamped paper except from an *Ex-Officio* Stamp Vendor.

(4) Every licensee shall at all times display in a conspicuous manner at the place of his business a sign board bearing his name with the words "Licenced Vendor of Stamp and Stamped Papers" and shall also specify therein his hours of business. The sign board shall be in English or Hindi and Kannada.

(5) Every licensee shall keep in his possession a copy of these rules for purpose of reference.

(6) Every licensee shall keep such stock of stamps and stamped papers which he is licenced to sell and as is sufficient to meet the public demand.

(7) Every *Ex-Officio* Stamp Vendor selling to any person other than a licensee and every licensee shall write on the back of each stamp and stamped paper sold by him the serial number of sale, the date of sale the name and residence of the purchaser, the value of stamps in words and shall also affix his signature thereon. Where the stamp or the stamped paper is purchased by a person for the use of another person, the name, occupation and residential address of such another person and the value of stamps in full (in words) shall be written on such stamp or stamped paper. If such purchaser has no objection, his signature or thumb impression shall also be taken on such stamp or stamped paper. Every licensee shall also make corresponding entries in a register kept by him in the form prescribed in Appendix-BD.

(8) Every licensee shall without undue delay deliver any stamp or stamped paper which he has in the possession for sale on demand by any person and on tendering the value thereof.

(9) No licensee shall demand or accept any money for any stamp or stamped paper in excess of the face value noted therein.

(10) Every licensee shall keep a daily account of sales in a register to be kept by him in the form prescribed in Appendix-BD.

(11) Every licensee shall at the close of each day record in such register an extract of the actual stamps and stamped papers sold on that day and the balance remaining in his possession.

(12) Every *Ex-officio* Stamp Vendor while issuing stamps or stamped papers to a licensee or other person shall affix the seal of the Treasury with the date of issue.

(13) Every licensee shall during his hours of business conspicuous display at the place he is licensed to sell the stock of the stamps or stamped papers of the different descriptions available with him in the form prescribed in Appendix-BE.

(14G) Remuneration of licensee.—Every licensee shall be entitled discount on the value of stamp purchased by him from the Treasury

There shall be two classes of stamp vendors in respect of non-judicial stamps:—(1) Vendors Class A and (2) Vendors Class B and that those in Class B be permitted to sell General Stamp Papers upto Rs. 5000/- in a single transaction with a commission of 2% and the Vendors 'B' Class be authorised to sell general stamp papers not exceeding Rs. 2,500 in value in a single transaction with a commission of 3 per cent.

(14H). Return of stamps.—(1) When the licensee resigns or his licence is cancelled, he shall return to the Treasury Officer all the stamps and stamped papers remaining unsold with him. The full value of the stamps and stamped papers returned to the Treasury, less the discount already paid shall be paid to him.

(2) If a licensee dies, the person who is in lawful possession of the stamps and stamped papers shall return them, to the Treasury. The Treasury Officer shall refund to the person returning the stamps or stamped papers, the actual sum paid by the licensee, if he is satisfied that the stamps and stamped papers returned are not spoiled or damaged and are in a fit condition for being re-issued.

(3) In case where stamps are returned by the licensee on his application for leave to restore any other stamps the full value of the stamps returned shall be paid, if the Treasury Officer is satisfied that the stamps returned are not spoiled or damaged and are in a fit condition for being re-issued.

14-I Inspection :—The accounts books of a licensee shall be examined once in a quarter by the Treasury Officer and any irregularities noticed in the course of inspection, shall be reported to the Commissioner of Stamps ”.

4. Insertion of new Appendices, BB, BC, BD & BE :—

After Appendix-B of the said rules, the following Appendices shall be inserted, namely :—

“ APPENDIX—BB ”

[See Rule 14 D (1) and (4).]

**FORM OF APPLICATION FOR GRANT/RENEWAL OF
STAMP VENDOR'S LICENCE**

To The Licensing Authority	
1. Name of the Applicant in full	

2. Address of the applicant in full	
3. Father's name of the Applicant	
4. Age and date of Birth of the Applicant	
5. Educational Qualification of the Applicant	
6. Address of Shop or place of Vending Stamps	
7. Whether the application is for A Class or B Class Vendor	
8. Whether the application is for the grant of new licence or for renewal of licence granted during the previous year : (If it is for renewal of licence, its number and date of expiry to be quoted).	
9. The Financial year for which the licence applied for	
10. Whether licence granted previously to the Applicant has been cancelled or suspended, if so, details to be furnished	

Signature of the Applicant.

DECLARATION

I, _____
do hereby solemnly declare that the particulars furnished herein are true and correct to the best of my knowledge and belief and that the licence for which I hereby apply will be used only by myself.

I further declare that the licence issued on the basis of this application is liable to suspension or cancellation at any time if it is found that any of the particulars furnished in the application are false or not true or incorrect.

Place :

Date :

Signature of the Applicant.

“ APPENDIX—BC ”

[See Rule-14 D (1)]

FORM OF LICENSE

(Here enter the name
of licensee)

Licensee No. _____
grant under the Karnataka
Stamp Act, 1957.

Dated : _____

You are hereby authorised to sell Stamps and stamped papers of the following description that is to say _____

(Here insert description of stamps)

say _____
(Here insert the full address of the place at which they are to be sold)

subject to the provisions of Karnataka Stamp Act, 1957 and the

Signed _____
(Licensing Authority)

"APPENDIX—BD"
[See Rule 4 F (7) (10) and (11)]

FORM OF REGISTER

Date	Sl.No.	Description of Stamps	Value of Stamps	In whose name the Stamps are purchased	Name of the purchaser or his agent	Residence of the purchaser or his agent	Signature or left thumb im- pression of the purchaser or his agent
1	2	3	4	5	6	7	8

“ APPENDIX—BE ”

[See Rule—14F (13)]

Statement showing the stock of Stamps and Stamped
Papers available for sale on

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(here specify date, month and year)

Sl.No.	Category and Denomination of Stamps			Total Value		
	Judicial	Non- Judicial	Revenue	Judicial	Non- Judicial	Revenue
(1)		(2)			(3)	

“Name of the Licencee”

By Order and in the name of the Governor of Karnataka,

N. V. DORESWAMY,

Under Secy. to Govt., Revenue Department.